THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: Nobuhiro KOMATA

Filed

: Concurrently herewith

For

: METHOD, COMPUTER AND RECORDING....

Serial No.

: Concurrently herewith

January 10, 2001

Assistant Commissioner of Patents Washington, D.C. 20231

SUB-POWER OF ATTORNEY

S I R:

I, Samson Helfgott, Reg. No. 23,0723 attorney of record herein, do hereby grant a sub-power of attorney to Linda S. Chan, Reg. No. 42,400, Harris A. Wolin, Reg. No. 39,432, Brian S. Myers, Reg. No. 46,947 and Michael Markowitz, Reg. No. 30,659 to act and sign in my behalf in the above-referenced application.

Samson Helfgott

Respect/ful/ly submitted,

Reg. No 23,072

HELFGOTT & KARAS, P.C. 60th FLOOR EMPIRE STATE BUILDING NEW YORK, NY 10118 DOCKET NO.:SCEI17.998 BWU:power

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On: January 10, 2001

By: Brendy Lynn Belony

Any fee due as a result of this paper, not covered by an enclosed check may be charged on Deposit Acct. No. 08-1634..